THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

Date: 18—08—2005

W.P. No. 1617 of 2004

Between:

M/s. Bharani Oil Industries,

Gooty, Anantapur.

…Petitioner.

A n d

The Assistant commercial Tax Officer (Int),

Office of the Deputy Commissioner (Court),

Kurnool and others.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

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W.P. No. 1617 of 2004

O R D E R: (per Sri B. Sudershan Reddy, J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment of this Court, rendered in **Ambica Lamp House, Rajahmundry v. CTO (Int)-I Enforcement, Hyderabad**.

In the result, this writ petition is allowed declaring the action of the 1st respondent in collecting the tax of Rs.30,000/- and compounding fee of Rs.1,01,300/- pursuant to the inspection conducted on 25.7.2003 as illegal and void. Consequently there shall be a direction, directing the respondents to return the compounding fee of Rs.1,01,300/- collected from the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

That sofar as the collection of tax of Rs.30,000/- is concerned, the respondents are directed to adjust the same towards the payment of tax, if any, liable to be paid by the petitioner for the subsequent assessment years.

This order of ours, however, shall not preclude the respondents to proceed in the matter for the purpose of making assessment under the provisions of A.P. General Sales Tax Act and the Rules frames there under.

The writ petition is allowed accordingly.

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B. Sudershan Reddy, J.

Ramesh Ranganathan, J.

Date: 18—08—2005.

MVB.